

Division Use Only
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State of New Jersey

01-2013

Pursuant to NJSA 54:15B-1 et seq.

Form PPT-1
Replacing PPT-6-B

Petroleum Products Gross Receipts Tax Registration Form & Application for Direct Payment Permit

Part 1: Business Information

Company Name		Federal Tax ID Number
Trade Name		Date Business in NJ Began
Physical Address	Mailing Address	
Company Website Address	Email Address for Point of Contact	
Person to Contact Regarding This Application	Title	Phone Number
Business Type (check one) <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Other (<i>specify</i>):		
Prior owner (<i>if purchasing an existing business</i>)		New Jersey Tax ID Number
Address, City, State, Zip		Phone Number

Part 2: Owners / Responsible Parties Information

Attach rider if needed. Include Corporate Officers and businesses or individuals owning 10% or more of the company.

Name	FEIN / SSN
Address	% ownership / title
Name	FEIN / SSN
Address	% ownership / title
Name	FEIN / SSN
Address	% ownership / title
Name	FEIN / SSN
Address	% ownership / title

Part 3: Business Activities

Describe your business model and regular activities

List your intended suppliers

List your intended customers

List the products you intend to sell

Part 4: Application for Direct Payment Permit

Holding a Direct Payment Permit entitles the holder to purchase petroleum products without being charged the tax. The Direct Payment Permit holder will pay the tax due directly to the state for any sale or use of a petroleum product.

The Division of Taxation issues Direct payment Permits to entities who will have a sizeable proportion of exempt customers or who will frequently encounter situations in which the tax will be collected more than once.

The Division of Taxation may not issue a Direct Payment Permit if doing so will increase the tax burden to the ultimate consumer or if the applicant has other means to avoid negative tax consequences.

☐

This business requests a Direct Payment Permit.

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This business only needs to register for the Petroleum Products Gross Receipts Tax. No Direct Payment Permit is requested at this time.

Part 5: Affirmation

The signatory affirms that all information contained in this registration and any attached documents is complete and true. Any incomplete or incorrect information can result in denial of this application or revocation of the permit.

Signature of owner or authorized officer

Printed Name

Title

Date

Send this completed registration/application to:

Excise Tax Branch
Division of Taxation
PO Box 189
Trenton, NJ 08695-0189

—OR—

Email it to:

fuel.tax@treas.state.nj.us

THERE IS NO FEE FOR THIS APPLICATION.

Should you have any questions regarding this registration/application, please call the Excise Tax Branch at (609) 633-9057.

Division Use Only – Determination

<input type="checkbox"/> The applicant is registered for the PPGRT as of	Investigation start date:
<input type="checkbox"/> The applicant received a DPP effective on	Investigation end date:
<input type="checkbox"/> The application for DPP was denied.	Investigated by:
Investigator's statements:	